



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION
NONRESIDENT SCHEDULE**

SCHEDULE
MO-NRS

Attachment Sequence No. 1120S-03

COMPLETE THIS SCHEDULE FOR EACH NONRESIDENT SHAREHOLDER WHO HAS MISSOURI SOURCE INCOME.

CORPORATION NAME	MTS/MO I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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PART 1 — S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

NONRESIDENT SHAREHOLDER'S NAME

	MISSOURI SOURCE			SOCIAL SECURITY NUMBER	
	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities	00	00		00	00
2. Net income (loss) from rental real estate activities	00	00		00	00
3. Net income (loss) from other rental activities	00	00		00	00
4. Total portfolio income (loss) total of Federal Form 1120S, Schedules K & K-1, Lines 4a-4f	00	00		00	00
5. Net gain (loss) under Section 1231 (other than due to casualty or theft)	00	00		00	00
6. Other income (loss) (attach schedule)	00	00		00	00
7. Charitable contributions (attach schedule)	00	00		00	00
8. Section 179 expense deduction (attach schedule)	00	00		00	00
9. Expenses related to portfolio income (loss)	00	00		00	00
10. Other deductions (attach schedule)	00	00		00	00

PART 2 — SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS

The lines below and Column (a) correspond to
the lines on Form MO-1120S.

	(a)	(b)	(c)	(d)	(e)
	MISSOURI S CORPORATION ADJUSTMENT	MISSOURI SOURCE	MO %	SHAREHOLDER'S S CORPORATION ADJUSTMENT	MISSOURI SOURCE
ADDITIONS					
1. Net state and local income taxes deducted on Federal Form 1120S	00	00			
2. Net state and local bond interest (except Missouri)	00	00			
3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	00	00			
4. Missouri depreciation basis adjustment (See Section 143.121.2(c) RSMo.)	00	00			
5. Total of Lines 1 through 4	00	00			
SUBTRACTIONS					
6. Net interest from exempt federal obligations	00	00			
7. Amount of any state income tax refund included in federal ordinary income	00	00			
8. Federally taxable — Missouri exempt obligations	00	00			
9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	00	00			
10. Missouri depreciation basis adjustment (Section 143.121.2(c) RSMo)	00	00			
11. Total of Lines 6 through 10	00	00			
12. Missouri S corporation adjustment — NET ADDITION	00	00		00	00
13. Missouri S corporation adjustment — NET SUBTRACTION	00	00		00	00

NOTE: Each item shown in Parts 1 and 2, Columns (d) and (e) should be entered on the appropriate lines of Form MO-NRI of each nonresident shareholder.

SCHEDULE MO-NRS S CORPORATION NONRESIDENT FORM

Instructions

Schedule MO-NRS must be completed and a copy (or its information) supplied to the nonresident shareholder when the S corporation has: (1) a nonresident shareholder; and (2) the S corporation has income from Missouri sources. Omit Schedule MO-NRS, if all shareholders are Missouri residents.

The nonresident shareholder must report his/her share of the Missouri income and Missouri source modifications indicated on Schedule MO-NRS on his/her Form MO-1040 and Form MO-NRI. **Any questions concerning the Form MO-1040 or Form MO-NRI should be directed to the nearest Tax Assistance Center.** Any questions concerning Subchapter S corporation distribution withholding or shareholder composite returns should contact: Department of Revenue, Division of Taxation and Collection, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-1467.

PART 1 S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

1. Enter nonresident shareholder's name and social security number from Federal Form 1120S, Schedule K-1 for each nonresident. Enter the corporation's federal I.D. number. Complete a separate Schedule MO-NRS for each nonresident shareholder.
2. Column (a): Enter the amount from Federal Form 1120S, Schedule K. Note that the Schedule MO-NRS, Part 1, line numbers and items match the Federal Form 1120S, Schedules K and K-1.

Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income that is attributable to Missouri sources. Whether nonbusiness income is attribut-

able to Missouri sources is often determined by whether the property sold or producing income was located in Missouri.

Business or ordinary income is wholly attributable to Missouri if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other states. See instructions for Schedule MO-MSS.

3. Column (b): Multiply the amount in Column (a) by the percent in Column (c) and enter in Column (b).
4. Column (c): Enter the percent from Schedule MO-MSS.
5. Column (d): Enter the amount from Federal Form 1120S, Schedule K-1 for each nonresident shareholder.
6. Column (e): Multiply the amount in Column (d) times the percent in Column (c).

Note: The items from Schedule MO-NRS, Part 1, Column (e), that are to be income or losses should be entered on the Form MO-NRI, as Missouri source income. These amounts must be adjusted by any capital gain or passive loss limitation as required.

PART 2 SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS

Omit Part 2 of Schedule MO-NRS if Parts 1 and 4 of Form MO-1120S were not completed.

1. Column (a): Copy amounts from MO-1120S, Part 1.
2. Columns (b) and (c): Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. See instructions for Schedule MO-MSS.
3. Column (d): Copy amount of each nonresident shareholder's S corporation adjustment from Form MO-1120S, Part 4, Column 5.
4. Column (e): Enter in Column (e) the portion of the amount in Column (d) that is from Missouri sources. Generally, this is determined by multiplying each shareholder's Column (d) amount by the percent in Column (c). Attach a detailed explanation, if any other method is used.

Final Checklist Before Mailing

- ☐ Was the Form MO-1120S signed by an officer of the corporation?
- ☐ Did you review your completed return?
- ☐ Did you use the label provided on the postcard?
- ☐ If you did not use the label, are the corporation name, address, and tax identification numbers correctly shown on the return?
- ☐ Did you complete all parts of the return?
- ☐ Did you complete the Schedule MO-FT, if liable to pay Corporation Franchise Tax?
- ☐ Did you check Box A on Form MO-1120S if your assets in or apportioned to Missouri are equal to or less than \$1,000,000 and you are not exempt from filing and/or paying Corporation Franchise Tax?
- ☐ Is your filing period shown on Form MO-1120S and Schedule MO-FT?
- ☐ Have you verified all math calculations?
- ☐ Did you receive an extension of time to file your return? If so, have you attached a copy of the federal extension?
- ☐ Have you attached a copy of the federal form and supporting schedules?
- ☐ Did you attach a copy of your Balance Sheet (Federal Form 1120S, Schedule L)?
- ☐ Have you addressed your envelope to the proper address?
- ☐ Did you enter your Missouri Tax Identification Number? If you do not know your Missouri Tax Identification Number, an officer must call the Department of Revenue at (573) 751-5860.
- ☐ Did you enter your Missouri Charter Number? If you do not know your Missouri Charter Number, call (573) 751-4153.